

**TOWNSHIP BULLETIN
AND UNIFORM COMPLIANCE GUIDELINES
ISSUED BY STATE BOARD OF ACCOUNTS**

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November 2000

ITEMS TO REMEMBER

DECEMBER

- December 1: On or before June 1 and December 1 of each year (or more frequently if the County Legislative Body adopts an ordinance requiring additional certifications) the Township shall certify a list of the names and addresses of each person who has money due from the Township to the County Treasurer. (IC 6-1.1-22-14)
- December 20: If a school township has become a part of a school corporation organized under Chapter 202, Acts of 1959, as amended, and if the reorganized school unit is obligated for civil aid bond retirement, the trustee will receive from the school corporation an amount of money sufficient to pay civil aid bonds and coupons coming due January 1, 2001. (IC 20-4-1-35)
- December 25: Legal Holiday - Christmas Day. (IC 1-1-9-1)
- December 31: On or before the last day of each month the trustee shall reconcile, as of the last day of the prior month (November), the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement. (IC 5-13-6-1)

JANUARY

- January 1: Legal Holiday - New Year's Day. (IC 1-1-9-1)
- January 1: Set up the Financial and Appropriation Record for the year 2001, by bringing forward the fund (cash) balances at the close of the year 2000 and entering appropriations as finally adopted and approved.
- January 2: Annual meeting of township board to organize by electing one member as chairman and one member as secretary for the year. (First Tuesday after first Monday in January.) (IC 36-6-6-7)
- January 2-31: Members of the township board are to meet to organize as a township board of finance by electing one member as president and one member as secretary, each for a period of one year. During the annual meeting the investment officer shall make a written report to the investing officer's local board of finance summarizing the township's investments during the previous calendar year. The report must contain the name of each financial institution, government agency or instrumentality, or other person with whom the township invested money during the previous calendar year. The local board of finance shall do the following at the meeting:
(1) Review the report.
(2) Review the overall investment policy of the political subdivision. (After the first Monday and on or before the last day of January.) (IC 5-13-7-6, IC 5-13-7-7)

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ITEMS TO REMEMBER
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January	15:	Assessment date for mobile homes defined in IC 6-1.1-7-1. (IC 6-1.1-1-2)
January	15:	Last day to make pension report and payment for fourth calendar quarter by townships participating in PERF.
January	15:	Legal Holiday - Martin Luther King, Jr.'s Birthday. (IC 1-1-9-2)
January	16:	Last day for the annual meeting of the township board for the purpose of receiving, auditing and approving the report of the township trustee for 2000 (On or before the third Tuesday after the first Monday in January.) (IC 36-6-6-9)
January	26:	Last day for trustee to file the copy of the Annual Report, Township Form 15, as approved by the township board, together with the 2000 vouchers, in the office of the county auditor (ten (10) days after the meeting of the township board on January 16). (IC 36-6-4-12)
January	30:	Last day to file 2000 financial report, Township Form 15, with the State Board of Accounts. Use the forms sent to you or which you picked up at the State Board of Accounts meeting in Indianapolis, November 16, 2000.
January	31:	On or before the last day of each month the trustee shall reconcile, as of the last day of the prior month (December), the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement. (IC 5-13-6-1)
January	31:	Last day to provide each employee with a W-2.
January	31:	Last day to file quarterly 941 report for last quarter of 2000 with Internal Revenue Service.
January	31:	Last day to file Form 100R Report of Names and Compensation of all Officers and Employees, with the State Board of Accounts. Be sure to indicate the name of the township and the name of the county on page one of the form. A supply of forms for the report can be procured from your supplier of township forms. The form shall be mailed to the State Board of Accounts, 302 West Washington Street, 4th Floor, Room E418, Indianapolis, IN 46204. (IC 5-11-13-1)
January	31:	Last day to make report for last quarter of 2000 to the Department of Workforce Development.

FEBRUARY

February	12:	Legal Holiday - Lincoln's Birthday. (IC 1-1-9-1)
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**ITEMS TO REMEMBER
(Continued)**

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| February | 12: | Last day for publication of township trustees' Annual Report, Township Form 15, for 2000 in summary form. (Within four weeks after the third Tuesday after the first Monday in January.) (IC 36-6-4-13) |
| February | 21: | Legal Holiday - Washington's Birthday. (IC 1-1-9-1) |
| February | 28: | On or before the last day of each month the trustee shall reconcile, as of the last day of the prior month (January), the balance of public funds as disclosed by his or her records (financial and appropriation record) with the bank statement. (IC 5-13-6-1) |
| February | 28: | Last day to file withholding statement together with Yearly Reconciliation of Employer's Quarterly Tax Returns with Social Security Administration and Indiana Department of Revenue, respectively. |

PUBLIC EMPLOYEE RETIREMENT FUND (PERF) CONTRIBUTIONS

IC 5-10.2-3-2 as amended by Public Law 53, 2000 now states in part (b) "Except in cases where the contribution is made on behalf of the member, each member shall, as a condition of employment, contribute to the fund three percent (3%) of his compensation." (c) "A member of a fund may make contributions to the member's annuity savings account in addition to the contributions required under subsection (b). The total amount contributed by a member (including any amounts contributed on behalf of the member) may not exceed ten percent (10%) of the member's compensation." and (d) "In compliance with rules adopted by each board, an employer, under Section 414(h)(2) of the Internal Revenue Code, may pick-up and pay the contributions under subsection (c), subject to approval of the board and to the board's receipt of a favorable private letter ruling from the Internal Revenue Service. The employer shall reduce the member's compensation by an amount equal to the amount of the member's contributions under subsection (c) that are picked-up by the employer. Each board shall by rule establish the procedural requirements for employers to carry out the pick-up in compliance with Section 414(h)(2) of the Internal Revenue Code."

The State Board of Accounts received inquiries in regards to the maximum possible contributions. Accordingly, the State Board of Accounts asked the Attorney General of the State of Indiana if the additional contributions provided for in IC 5-10.2-3-2 are limited to ten percent (10%) or thirteen percent (13%). The Conclusion of Advisory Opinion Number 00-36 issued by the Attorney General states "It is our opinion, that the ten percent (10%) limitation provided in Indiana Code § 5-10.2-3-2(c) applies to the sum of mandatory and voluntary contribution amounts. Moreover, the total amount contributed by a member, including mandatory, voluntary, and any amounts contributed on behalf of the member may not exceed ten percent (10%) of the member's compensation."

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POOR RELIEF FORM REVISIONS

The PR-8, Township Quarterly Poor Relief Report of Actual and Estimated Receipts and Disbursements, has been revised to comply with changes effected by the 2000 General Assembly to IC 12-20-21-1 and IC 12-20-21-5. The revised PR-8 has been sent to all public printing suppliers.

NEW POOR RELIEF REQUIREMENTS

Public Law 101, effective January 1, 2001, amends IC 12-20-20-1 to provide in part (b) "The township trustee shall pay claims against the township for poor relief in the same manner that other claims against the township are paid. The township trustee, when authorized to pay claims directly to vendors, shall pay a claim within forty-five (45) days. The township trustee shall pay the claim from: (1) any balance standing to the credit of the township against which the claim is filed; . . ." (Our Emphasis) The county auditor shall determine that amount, if any, of the unencumbered balance held by the county in the township's poor relief account as of January 1, 2001. The county shall transfer the amount determined for each township to the respective township not later than January 10, 2001.

The township trustee must establish the appropriation and available cash balance on the Township records. The State Board of Accounts will discuss at the County Auditor's Association meeting the need for cooperation and consistency in the changeover for handling poor relief. Sufficient funds should be retained at the County to cover outstanding obligations (county warrants/checks and purchase orders). Do not set up a separate bank account. Do set up a separate fund in the Financial and Appropriation Record entitled Poor Relief Fund.

The State Board of Accounts has sent to Printing Suppliers, new Prescribed Township Form 1F (2000) to be used as a "Fly Sheet" with existing Township Form 1C (1986) (Copy enclosed)

Trustees should not submit any purchase orders, medical orders or claims to the county after December 31, 2000. Trustees will be responsible to pay any purchase orders, medical orders or claims which are processed after January 1, 2001.

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POOR RELIEF AND FORMS

USAGE OF FORMS 1-1-2001

PR-1	Application for Township Assistance	Continue to use in the manner prescribed with no changes.
PR-1A	Notice of Poor Relief Action	Continue to use in the manner prescribed with no changes.
PR-1B	Application for Additional or Continuing Township Assistance	Continue to use in the manner prescribed with no changes.
PR-2	Purchase Order for Medical Relief	Continue to use in the manner prescribed except retain at the Township and do not send to the County.
PR-3	General Purchase Order for Poor Relief	Continue to use in the manner prescribed except retain at the Township and do not send to the County.
PR-4	Report of Medical Aid Rendered	Continue to use in the manner prescribed except retain at the Township and do not send to the County.
PR-6	Register of Poor Relief Claims	Continue to use in the manner prescribed with no changes for now.
PR-7	Poor Relief Statistical Report	Continue to use in the manner prescribed with no changes.
PR-8	Quarterly Poor Relief Report of Actual and Estimated Receipts and Disbursements	<u>All townships</u> must now file with the County Auditor. See the changes on the Form.
County PR-7	Poor Relief Claim	Continue to use in the manner prescribed except do not send to the County Auditor.
County PR-7M	Mileage Claim of Poor Relief Investigator	Continue to use in the manner prescribed except do not send to the County Auditor.

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POOR RELIEF AND FORMS

USAGE OF FORMS 1-1-2001

Township Form 1C	Financial and Appropriation Ledger	Continue to use in the manner prescribed. Poor relief now is part of columns A-1, A-2 and A-3.
Township Form 1F	Fly Sheet - Poor Relief	All poor relief payments and receipts now posted to Form 1F (also includes Cumulative Fire and Levy Excess).
Township Form 6	Township Trustee Check	All poor relief now paid by Form 6.
Township Form 16	Township Trustee's Receipt	Continue to use as prescribed, but also now use for any poor relief receipts.
General Forms 99	Payroll Schedule and Voucher, Employee Service Record, Employee Earnings Record, Employee Weekly (Work Period) Earnings Record	Continue to use as prescribed, but now also use for poor relief employees.

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**SUMMARY OF DUTIES FOR TOWNSHIP TRUSTEES THAT WILL FOR THE FIRST TIME
BE PAYING POOR RELIEF EFFECTIVE 1-1-2001**

<u>DATE</u>	<u>DUTIES</u>
Prior to or on 12-31-2000	<p>Trustees should not submit any purchase orders, medical orders or claims to the county after December 31, 2000. Trustees will be responsible to pay any purchase orders, medical orders or claims which are processed after January 1, 2001.</p> <p>Purchase orders, claims, checks paid in the prescribed manner as described in the Township Manual, Bulletins and statutory provisions. Hand deliver any remaining (ready to be paid) PR-2's, PR-3's, PR-4's, County PR-7M's and County PR-7's to the county auditor for payment.</p>
1-1-2001	<p>Trustee establishes appropriation balances on the lines for the Poor Relief Fund of new Township Form 1F (2000). Use budget amounts provided by the State Board of Tax Commissioners.</p>
1-1-2001 to 1-10-2001	<p>The county determines the amount, if any, of the unencumbered balance held by the county in the township's poor relief account as of January 1, 2001. The county shall transfer the amount determined for each township to the respective township not later than January 10, 2001.</p> <p>Trustee enters the cash balance transferred by the county onto the Poor Relief Fund of Township Form 1F (2000) as a receipt. Also the amount should be shown as a receipt to column A-1, Total All Funds of Form 1-C, Financial and Appropriation Records. Issue Township Trustee's Receipt Form Number 16 to the county.</p>
1-1-2001 onward (depending on date of transfer from the county)	<p>Trustee writes all checks for poor relief based on authorized orders and claims.</p> <p>Trustee posts all checks in the same prescribed manner as other appropriated funds.</p>